
Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Finance Act 2016. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

SCHEDULES

SCHEDULE 4

PENSIONS: LIFETIME ALLOWANCE: TRANSITIONAL PROVISION

PART 3

REFERENCE NUMBERS ETC

Notification of subsequent pension debits

- 18 (1) Sub-paragraph (2) applies if an individual receives a discharge notice related to a pension debit at a time when—
- (a) the individual has a reference number for the purposes of paragraph 9(2),
 - (b) there is a pending application for a reference number for those purposes in respect of the individual, or
 - (c) an appeal under paragraph 16(2) or (3) is in progress in connection with withdrawal of a reference number issued for those purposes in respect of the individual.
- (2) The individual—
- (a) must notify the Commissioners of the appropriate amount and transfer day for the pension debit, and
 - (b) must do so—
 - (i) before the end of 60 days beginning with the date of the discharge notice related to the pension debit, and
 - (ii) by means of a digital service provided for the purpose by or on behalf of the Commissioners, or by other means authorised in a particular case by an officer of Revenue and Customs.
- (3) For the purposes of this paragraph—
- (a) a notice is a discharge notice related to a pension debit if it is notice under regulation 8(2) or (3) of the Pensions on Divorce etc. (Provision of Information) Regulations 2000 (S.I. 2000/1048) relating to discharge of liability in respect of the pension credit corresponding to the pension debit;
 - (b) an application is pending if—
 - (i) it has been made,
 - (ii) no reference number has been issued in response to the application,
 - (iii) the applicant has not been notified that the application has been unsuccessful, and
 - (iv) the applicant has not been notified that the application has been successful on a dormant basis (see paragraph 14(8));
 - (c) an application is also pending if—
 - (i) it has been made,

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Finance Act 2016. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

- (ii) it has been unsuccessful, and
 - (iii) an appeal under paragraph 16(1) is in progress against the decision on the application;
- (d) an appeal under paragraph 16(1), (2) or (3) is in progress until one of the following happens—
 - (i) it, or any further appeal, is withdrawn, or
 - (ii) it and any further appeal brought have been determined, and there is no prospect of further appeal.

Changes to legislation:

There are outstanding changes not yet made by the legislation.gov.uk editorial team to Finance Act 2016. Any changes that have already been made by the team appear in the content and are referenced with annotations.

[View outstanding changes](#)

Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- Sch. 19 para. 12(5)(b) inserted by [2017 c. 32 Sch. 14 para. 49\(2\)\(c\)](#)
- Sch. 19 para. 12(5)(a) word inserted by [2017 c. 32 Sch. 14 para. 49\(2\)\(b\)](#)
- Sch. 19 para. 51(8)(b) words inserted by [2017 c. 32 Sch. 14 para. 48\(2\)](#)
- Sch. 19 para. 53(1) words inserted by [2017 c. 32 Sch. 14 para. 48\(4\)\(a\)](#)
- Sch. 19 para. 53(1) words inserted by [2017 c. 32 Sch. 14 para. 48\(4\)\(b\)](#)
- Sch. 19 para. 12(5)(a) words renumbered as Sch. 19 para. 12(5)(a) by [2017 c. 32 Sch. 14 para. 49\(2\)\(a\)](#)
- Sch. 19 para. 58(1) words substituted by [2017 c. 32 Sch. 14 para. 48\(5\)](#)
- Sch. 20 para. 1(4)(e) inserted by [2021 c. 26 Sch. 27 para. 47\(2\)](#)
- Sch. 20 para. 3(3)(d) and word inserted by [2021 c. 26 Sch. 27 para. 47\(3\)\(b\)](#)
- Sch. 20 para. 5(5) inserted by [2021 c. 26 Sch. 27 para. 47\(5\)](#)
- Sch. 22 para. 2(4B) inserted by [2021 c. 26 Sch. 27 para. 48\(2\)\(c\)](#)
- Sch. 22 para. 3(4A) inserted by [2021 c. 26 Sch. 27 para. 48\(3\)](#)